GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Service Tax Rules, 2017 – Amendment of Rule 80 of the APGST Rules, 2017 and notify Form GSTR 9 and 9C for FY 2020-21. Rule 80 provides for exemption from GSTR-9C to taxpayers having Annual Aggregate Turn Over upto Rs. 5 crores.– Orders – Issued

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REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 339 Dated: 26/11/2021
Read the following

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22-06-2017.
3. G.O.Ms.No.207, Revenue (CT-II) Department, dated 03-8-2021.
4. From the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax Customs, Notification No.30/2021-Central Tax, dated on 30-07-2021.
5. From the CCST, Letter No.REV03-12039/66/2021-CCT, dated on 07/10/2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 29-11-2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. S**hort title and commencement. -** (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

"**80. Annual return**.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

2. Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

3. Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.".

4. In the said rules, in **FORM GSTR-9**, in the instructions, -

a. in paragraph 4, -

A. after the word, letters and figures "or FY 2019-20", the word, letters and figures "or FY 2020-21" shall be inserted;

B. in the Table, in second column, for the word and figures "and 2019-20" wherever they occur, the word and figures ", 2019-20 and 2020-21" shall be substituted;

b. in paragraph 5, in the Table, in second column, -

A. against serial number 6B, after the letters and figures "FY 2019-20", the letters, figures and word "and 2020-21" shall be inserted;

B. against serial numbers 6C and 6D, -

1. after the word, letters and figures "For FY 2019-20", the word and figures "and 2020-21" shall be inserted;
2. for the word and figures "and 2019-20", the figures and word ", 2019-20 and 2020-21" shall be substituted;

C. against serial number 6E, for the letters and figures "FY 2019-20", the letters, figures and word "FY 2019-20 and 2020-21" shall be substituted;

D. against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word "2018-19 and 2019-20", the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

c. in paragraph 7, -

i. after the words and figures "April 2020 to September 2020.", the following shall be inserted, namely: -

"For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.";

ii. in the Table, in second column, -

1. against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

"For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year

but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.";

2. against serial number 12, -

a. after the words, letters and figures "For FY 2019-20, the registered person shall have an option to not fill this table.", the following entry shall be inserted, namely: -

"For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.";

b. for the figures and word "2018-19 and 2019-20", the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

3. against serial number 13, -

a. after the words, letters and figures "reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,", the following entry shall be inserted, namely: -

"For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.";

b. for the figures and word "2018-19 and 2019-20", the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

d. in paragraph 8, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the letters, figures and word "2018-19, 2019-20 and 2020-21" shall be substituted.".

5. In the said rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table -

(a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

"K-1	Others					.”;

(b) in Sl no 11, after entry relating to "0.10%", the following entry shall be inserted, namely: -

"Others					.”;

(c) against Pt. V, -

(I) in the heading, for the words "Auditor's recommendation on additional Liability due to non-reconciliation", the words "Additional Liability due to non-reconciliation" shall be substituted;

(II) after entry relating to "0.10%", the following entry shall be inserted, namely: -

"Others					.”;

(ii) after the table, for the portion beginning with "Verification:" and ending with "and balance sheet etc.", the following shall be substituted, namely: -

"Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.";

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely,-

"7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.";

(iv) Part B Certification shall be omitted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise &Regn., & Stamps).
The Law (H) Department.
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER